



What's New for July?

FY23 Education Property Tax Rates

FY23 Education Property Tax Rates are available on the tax department website. Individual town notices can be accessed in dropdown format (similar to the Equalization Study results):

Education Property Tax Rate Notices | Department of Taxes (vermont.gov)

Please refer to <u>Education Property Tax Rates</u> | <u>Department of Taxes (vermont.gov)</u> for a summary table of Education Property Tax Rates for all municipalities and to review frequently asked questions about Education Property Taxes.

FY23 Hold Harmless and PILOT Payment Estimates

Estimates for the FY23 Hold Harmless and PILOT payments are available for municipal review and budgeting. This year in lieu of sending out individual estimates by email to each municipality - all the estimates are available in spreadsheet format on the Tax Department website. This way the estimates are readily available for all municipal officials to access. If you have any difficulty accessing the estimates or have any questions, please reach out to us here at PVR.

FY23 Hold Harmless Estimates: https://tax.vermont.gov/municipal-officials/reports/hold-harmless
FY23 PILOT Estimates: https://tax.vermont.gov/municipal-officials/reports/pilot

PVR is Hiring

PVR is hiring two Current Use Specialist IIIs! You can find our listing here. If you or someone you know is interested in this position, please feel free to reach out to Elizabeth Hunt at Elizabeth.Hunt@vermont.gov. Right now is a really exciting time in PVR: with the real estate market booming and the implementation of VTPIE, NOW is the time to join this incredible group of folks.

VTPIE and Looking Ahead...

In-Person Training

PVR is working with Axiomatic to conduct both morning and afternoon in-person training sessions this **July 20** (Derby), **July 26** (Londonderry Town Office Bldg), and **August 3** (Tax Dept Bldg, Montpelier) regarding Sales Validation and GIS. Stay tuned for the upcoming schedule along with session details that will be released on Listserve (Comp-60) shortly.

Ratio Study

With the new VTPIE system, listers will be able to run their own sales ratio study for specific date ranges, and specific strata such as category and class. While the local ratio study will not be eligible to be finalized, the District Advisors will also be able to create ratio study and equalization trials which are eligible to be finalized and distributed to the towns.

Current Use

We are preparing for this next phase, scheduled to go Live in December 2022, for the April 1, 2023 Grand List. Current Use applications will continue to be submitted through the current State system, eCuse. VTPIE will be used to validate and manage the enrolled Current Use parcels. VTax will continue to be used for the Land Use Change Tax when property is removed or no longer eligible for the program.

Tax Billing

Something to look forward to is the Tax Billing interface that will go Live in May 2023. This tax billing interface will allow users to view and manage property tax bills; including generating the bills, editing the bills, and personalizing your town's bill that includes adding Town's letterhead with minimal limitation on customization.

VTPIE or CAMA?

The following chart outlines general lister tasks and highlights in which system these tasks will take place:

Element	Process	CAMA	VTPIE
Parcel Maintenance	Generation & management of SPAN	Х	
	Processing transfers, splits, merges	Х	
	Management of contiguous parcels	Х	
	Tracking of inactive parcels	Х	
Personal Property	Creating & managing personal property	Х	
	Personal Property exemptions		Х
	Personal Property grievance		Х
District Management	Village, Special & School districts	Х	
	Tax Increment Finance Districts		Х
Exemptions	Special		Х
	Statutory		Х
	Contracts		Х
Ratio Study/ Equalization	Sales validation		Х
	Ratio studies		Х
	Equalization		Х
Current Use	Review of Current Use enrollment/ unenrollment/ updates		Х
	(enrolled acreage – enrolled buildings)		
	Updating current use land lines & building exemptions	Х	
	Full valuation of excluded land per appropriate land schedule	X	
	Full valuation of enrolled farm buildings with an indicator that they are enrolled	Х	
	Full valuation of enrolled land (as full value of original parcel less full value of excluded land)	Х	
	Use valuation of enrolled land	Х	Х
	Current Use grievance		Х
Homestead	Receiving & reviewing homestead declarations		Х
	Homestead & housesite valuation	Х	
Valuation	Valuation of all taxable & exempt (insurance value) real & personal properties	х	
	Allocating homestead/ nonhomestead values	Х	

For additional VTPIE information, please visit https://tax.vermont.gov/municipal-officials/vtpie

VLCT - A note on Lister signatures and notice accompanying the preliminary grand list

Do the listers need to sign the certificate and notice that accompany the preliminary grand list (aka the "abstract") that's filed with the clerk per 32 V.S.A. § 4111 at a public meeting?

Yes. <u>Title 32 Section 4111</u> states that the book for the abstract of individual lists (aka the preliminary grand list, the abstract) must contain both "a certificate, signed by the listers, that according to their best knowledge, information, and belief that they have herein set down the listed valuation of all taxable real and personal estate of each person therein named" and "a notice in writing signed by the listers that the contents thereof will become the grand list of the such town and of each person therein named, unless cause to the contrary is shown" and that they "will meet at some place therein designated by them to hear all grievances and make corrections in such list."

The answer to the question of how these documents are signed involves two laws: the joint authority statute and the Open Meeting Law. The joint authority statute provides that a public body of three or more must act by a "concurrence of a majority." 1 V.S.A. § 172. This means that the power of a public body resides in the majority, not in any individual member. Accordingly, unless the law specifically states otherwise, no individual lister has the authority to act on their own and that includes signing any documents which are required by law to be signed by the board. The Open Meeting Law provides that a public body can only act during a public meeting. "No resolution, rule, regulation, appointment, or formal action shall be considered binding except as taken or made at such open meeting, except as provided under subdivision 313(a)(2) of this title." 1 V.S.A. § 312(a)(1). Consequently, for the board of listers to take any action, including signing the certificate and notice that accompanies the preliminary grant list filed with the town clerk, it must do so at a meeting that is open to the public.

While there are some exceptions to the law for things like "clerical work" or "administrative matters," the law does not define them, and Vermont courts have not yet had the opportunity to interpret them. Therefore, it remains unclear exactly how and when those exceptions would apply. What is clear, though, is that – due to these two provisions of law – actions and decisions by the board of listers and all public bodies must be made at a duly warned meeting.

Further support for this interpretation comes from contrasting the requirement of the "listers" to sign the certificate and notice in 32 V.S.A. § 4111 with the requirement in 32 V.S.A. § 4151(b) and (c) for "each lister" to take, sign, and attach their oaths. If the Legislature had intended to allow individual signing of the abstract's certificate and notice, it would have used the same language that allows this for their individual oaths.

Municipal Assistance Center Vermont League of Cities & Towns

Legislative Highlights 2022

The *Legislative Highlights*, our annual overview of the legislation that the Tax Department followed closely during this past legislative session, has been published on our website. You will find this report by clicking the link in the banner on our home page.

What's on the Calendar for July?

At a glance, important dates include:

July 1

- Property Tax Credit download (June 30) ^A
- Fiscal Year begins July 1
- Department of Taxes notifies Towns of education property tax rates. 32 V.S.A. § 5402

July 5

Current Use Deadline – Listers must report electronically their final current use numbers to PVR.
 This data includes pertinent listed values, acreage corrections, any comments relating to changes of ownership, eligibility, et al. Please note this refers to returning your first file exchange 32
 V.S.A. § 3756(h)

Early July

Order(s) to Reappraise by the Director ^B

July 26

 Final Grand List for towns of less than 5000 shall be completed and deposited in town clerk's office 32 VSA § 4151; 32 VSA § 3004

A The first *Property Tax Credit download* became available June 30. These downloads will continue through the property tax season on a monthly basis, ending with October 28 file. Scheduled dates for 2022 are:

June 30 – July 28 – August 30 – September 29 – October 28

^B Order to Reappraise letters from the Director are being sent to towns whose 2021 Equalization Study results (https://tax.vermont.gov/municipal-officials) fell outside the statutory requirements of a Common Level of Appraisal (CLA) between 85% and 115% or if their Coefficient of Dispersion (COD) was greater than 20%.

32 VSA 4041a Rule on Required Reappraisals

News You Can Use

Helpful links

- Grand List Lodging: Instructions for Listers https://tax.vermont.gov/sites/tax/files/documents/GB-1067.pdf
 PLEASE NOTE THIS DOCUMENT INCLUDES ROLLOVER INSTRUCTIONS AS WELL
- State Payment Confidentiality Options https://tax.vermont.gov/sites/tax/files/documents/GB-1273.pdf
- Best Practices Guide https://tax.vermont.gov/sites/tax/files/documents/GB-1279.pdf
- Reappraisal Activity Evaluation https://tax.vermont.gov/sites/tax/files/documents/GB-1267.pdf
- Calendar & Task List 2022 https://tax.vermont.gov/content/lister-calendar-and-task-list
- Request a VTPIE account https://request.vtpie.org/
 Click HERE for a step-by-step process on activating your account
- Request a VTPIE GIS account https://gisrequest.vtpie.org/
- Updated Interactive District Advisors Map Includes reappraisal year and contractor info, CAMA preference, 2021 CLA/COD by town and more https://tax.vermont.gov/municipal-officials/listers-and-assessors/district-advisors

Tax Bill Tools & Education Tax Rates

The updated tax bill printing tools for 2022 are located on our website in the Municipal Officials section:

- <u>Tax Bill Printing Tools</u>
- 2022 Bill Backer
- How Education Taxes are Calculated FAQ
- Understanding Your Property Tax Bill

Appeal Resources

• A collaborative project of the Vermont Secretary of State and PVR, the Handbook on Property Tax Assessment Appeals (*rev 2009*) provides in-depth guidance from lister grievance through BCA and beyond.

Handbook on Property Tax Assessment Appeals

• Vermont League of Cities and Towns has compiled a centralized resource center of information and guidelines related to property taxes and appeals.

VLCT Property Taxes Resources

Lister and BCA Appeal Deadlines (PVR/VLCT)

Lister and BCA Appear Beadines (F Vity VI	Population of less than	Population of more than
Action	5,000	5,000
Listers commence Grievance hearings	Hearings must start on or	Hearings must start on or
<u>32 VSA 4221</u>	before June 19	before July 9
<u>32 VSA 4341</u>		
	At least 24 hours before	At least 24 hours before
Agenda for Lister hearings	every tax appeal hearing.	every tax appeal hearing.
1 VSA 312 (d)(1)	Constitutes a 'special	Constitutes a 'special
	meeting'	meeting'
Grievance hearings end	On or before July 2	On or before July 22
<u>32 VSA 4221</u>		
<u>32 VSA 4341</u>		
Minutes of hearing	5 calendar days from the	5 calendar days from the
<u>1 VSA 312 (b) (2)</u>	conclusion of lister grievance	conclusion of lister grievance
Results of Grievance mailed	July 9	July 29
<u>32 VSA 4224</u>		
<u>32 VSA 4341</u>		
Deadline for filing appeal to BCA	14 days from mailing of	14 days from mailing of
32 VSA 4404 (a)	result of grievance	result of grievance
Latest Grand List can be lodged	July 25	August 14
32 VSA 4151	July 25	August 14
32 VSA 4341		
32 VSA 3004		
Deadline for filing Appeal to	Within 14 days after mailing	Within 14 days after mailing
BCA 32 VSA 4404 (b)	Result of Grievance decision	Result of Grievance decision
BCA Hearings occur	Must be at least started	Must be at least started
32 VSA 4404(b)	within 44 days after the last	within 44 days after the last
<u>32 VSA 4341</u>		
Rhodes V Town of Georgia 166 VT 153 (1997)		

	date allowed for notice of appeal	date allowed for notice of appeal
Site Inspections occur	Within 30 days of hearing of	Within 30 days of hearing of
<u>32 VSA 4404(c)</u>	the appeal	the appeal
Site Inspection Report to BCA	30 days from the hearing on	30 days from the hearing on
<u>32 VSA 4404(c)</u>	that property	that property
BCA Hearings end	No statutory deadline	No statutory deadline
BCA Decision Filed with Clerk,	Withing 15 days from the	Withing 15 days from the
Recorded in Grand List Book,	time of Inspection Report	time of Inspection Report
Mailed to Appellant		
32 VSA 4404(c)		
Appeal From BCA Decision	Within 30 days of date of	Within 30 days of date of
32 VSA 4461(a)	Mailing of BCA Decision	Mailing of BCA Decision

Timeline compiled by VLCT and modified for newsletter by PVR. Tax Assessment & Appeal Process calendar in entirety available at https://www.vlct.org/sites/default/files/2022%20Lister%20and%20BCA%20Deadlines%20Poster.pdf

Please note that these dates are predicated on either June 4th/ June 24 filing(s), with no Director granted extension.

Best Practices

At the beginning of the appeals cycle is the appropriate time to assure Best Practices are being followed in determining fair market value. Guidelines have been designed to determine whether a municipality is eligible for a recalculation of its education property tax liability when its grand list loses value because of an appeal under Chapter 131 of Title 32, a declaratory judgment action, or an approved settlement 32 VSA §5412. In order for the state to reimburse a municipality, there must be evidence that a municipality followed best practices in establishing fair market value of the parcel(s) in question. Please visit https://tax.vermont.gov/content/gb-1279-best-practices-property-valuation-vermont for the guide to Best Practices developed by PVR in consultation with VALA.

Preparing for the Equalization Study

As you may be aware, your annual sales validation task will now be completed in the **VTPIE** portal. This initial task completed by the listers, is an important part of the equalization process used to calculate the common level of appraisal (CLA), coefficient of dispersion (COD) and equalized education grand lists (EEGL) for tax rate purposes and education funding.

Past year sales are visible in your VTPIE account, though review and verification are only required on sales that occurred between April 1, 2021, thru April 1, 2022. Please finalize your review of these sales at your earliest convenience and schedule a time with your District Advisor for an overall 411 review as well as to answer any questions you may have. The DAs will have a few checklists to review with you, including the review of coding on exempt properties, utilities, etc. to make your study results more accurate. Your assistance in this process is crucial and important!

With your cooperation we would like to have all sales validated in your VTPIE accounts by September 1.

If you have completed your sales validation, Thank You! We appreciate your assistance with this process!

Introduction to Vermont's Equalization Study
Sales Validation & Equalization in VTPIE
Course material: Sales Validation & Equalization

Equalization Study - Reappraisal Towns

Towns that have completed a reappraisal for the 2022 grand list will be reviewing three years of sales in VTPIE. The new reappraisal values will be available in the Grand List information column. Prior listed values at time of sale will need to be edited to reflect this new reappraisal value. If you have completed a full reappraisal, we would expect all listed values to have changed. If you completed a partial reappraisal, you should indicate those parcels that were reappraised and change only these listed values to reappraised values.

Please note that reappraisals are to be approved by January of the reappraisal year to be accepted for equalization (this includes all reappraisals — whether they are under Director order or town's choice). If PVR did not approve your reappraisal or PVR was not aware of your reappraisal activity PVR will not accept the new values for equalization purposes.

Please contact your District Advisor with questions or if you need assistance.

Homestead Downloads

Please continue downloading your Declarations on a regular basis, paying attention to business/rental percentages as well as business use of outbuildings. Remember, any allocation changes in the homestead or housesite value are to be flagged for Change of Appraisal notices and require a comment. 32 VSA 4111(g)

GB-1071 - HS-122 Download Instructions Fact Sheet http://www.nemrc.com/support/grandList/

Educational Offerings in July

Please see the *Education* section of this newsletter for course details and registration information

Monday	Tuesday	Wednesday	Thursday	Friday
			1-July	2-July
			 KnowledgeWave 	
			Meet Like a Pro with	
			<u>Microsoft Teams</u>	
4-July	5-July	6-July	7-July	8-July
11-July	12-July	13-July	14-July	15-July
		 KnowledgeWave 	 KnowledgeWave 	
		<u>Create a Simple</u>	Conflict Management	
		Document Approval	with Inclusion	
		<u>Process Using SharePoint</u>		
		<u>& Power Automate</u>		
18-July	19-July	20-July	21-July	22-July
	 KnowledgeWave 	VTPIE LIVE	 KnowledgeWave 	
	Staying Positive on the Job	Derby	Power BI Introduction &	
		Morning & Afternoon	Workplace Setup	
		sessions		
25-July	26-July	27-July	28-July	29-July
	VTPIE LIVE	• PVR	• PVR	
	So Londonderry	Statutes & Real Estate	Statutes & Real Estate	
	Morning & Afternoon	Law – Section 1	Law – Section 2	
	sessions		 KnowledgeWave 	

KnowledgeWave	<u>All About Printing</u>
Sort & Filter Data in Exc	<u>Spreadsheets</u>
KnowledgeWave	
Connect with Empathy	
<u>Act with Compassion</u>	

Current Use

It is **crucial** that if you have not downloaded and returned your first file exchange that you do so before the **statutory deadline of July 5th**. This does not mean that all your files will be, or need to be 100% complete, the first exchange is meant for you to review ALL your files and send back to Current Use with notes on any changes that have occurred from your 2021 Grand List and to respond to any requests. 32 V.S.A. § 3756(h)

If you have not done so, please Validate, Return to CU and Load to your grand list.

<u>Assessing Current Use Property</u> How to allocate Land subject to Use Value Appraisal

eCuse

- Town clerks should be checking regularly for applications that have been approved and are awaiting recording. <u>Municipal Service User Guide for Town Clerks & Listers</u>
- Land Use Change Lien Release https://tax.vermont.gov/sites/tax/files/documents/GB-1179.pdf
 Need sign in assistance with eCuse? Please reach out to Carrie Potter at (802) 828-6635.

Withdrawals/ Discontinuances/ LUCT

Current Use withdrawals are **ongoing**, **processed through the myVTax application**. You will be alerted via email when you have LUCT (Land Use Change Tax/Penalty) value requests in myVTax. We also recommend listers make it a practice to log into their myVTax accounts monthly to check for new activity. When there is a request, please log into your myVTax account as soon as possible where you will be asked to determine a value for the land being removed from the program. **Please be mindful that by statute**, **listers/assessors have thirty (30) days to submit the completed form to the Director <u>32 V.S.A. §3757(b)</u>.**

How to Value Land Excluded or Withdrawn from Current Use

myVTax process myVTax Guide: LV-314 Return Navigation for Listers

Land Use Change Lien Release

How to Recover Your Username & Reset Your Password

Valuation How to Value Land Excluded or Withdrawn From CU

Land Developed or Withdrawn from Current Use

If you need more information about how to get access to your myVTax account, how to value the land, or how to notify the taxpayer, please reach out to your district advisor.

Education

PVR

The Division of Property Valuation and Review (PVR) offers lister and assessor courses at **no charge** to current Vermont municipal assessment officials. Below are listed our trainings for 2022.

Registration for upcoming classes will be available soon at https://tax.vermont.gov/municipal-officials/education. Once registered, you will receive confirmation along with the sign-in link to the training webinar. The confirmation email, from TAX.ListerEd@vermont.gov/municipal-officials/education. Once registered, you will receive confirmation along with the sign-in link to the training webinar. The confirmation email, from TAX.ListerEd@vermont.gov/municipal-officials/education. Once registered, you will receive confirmation along with the sign-in link to the training webinar. The confirmation email, from TAX.ListerEd@vermont.gov/, will be sent to the email provided when registering - please remember to save this email!

We will also be posting training announcements on Listserv (aka Comp60) along with a direct link to register. On the day of the webinar, remember to sign into Teams using your full name and indicate your town as well, in order to receive your Certificate of Attendance.

•	Statutes & Real Estate Law Session 1 of 2*	July 27	1:00 PM – 4:00 PM
	Statutes & Real Estate Law Session 2 of 2*	July 28	1:00 PM - 4:00 PM

^{*}Please note this course is a requirement for the Vermont Property Assessor Level III certification and participants are required to attend <u>both</u> sessions for the State-sponsored Statutes & Rules in Property Assessment Certificate.

•	IAAO 100	Real Estate Property Appraisal Workshop* August 9	8:30 AM – 4:30 PM
	IAAO 100	Real Estate Property Appraisal Workshop* August 10	8:30 AM - 4:30 PM

^{*}Please note this course is a requirement for the Vermont Property Assessor Level I certification and participants are required to attend <u>both</u> sessions for the IAAO 100 Real Estate Property Appraisal Workshop Certificate.

•	Data Collection Session 1 of 4*	Tentative NEW DATE	November 9	full day session
	Data Collection Session 2 of 4*	Tentative NEW DATE	November 10	full day session
	Data Collection Session 3 of 4*	Tentative NEW DATE	November 22	full day session
	Data Collection Session 4 of 4*	Tentative NEW DATE	November 23	full day session

^{*}Please note this course is a requirement for the Vermont Property Assessor Level II certification and participants are required to attend all <u>four</u> sessions for the State-sponsored Data Collection Course Certificate.

•	Deed Reading & Real Estate Exemptions	Stay Tuned!	TBD
•	Advanced Lister Training	Stay Tuned!	TBD
•	Solar/Cell/Subsidized Housing	Stay Tuned!	TBD
•	Tips & Tricks	October 11	9:00 AM – Noon

VALA

VALA will be offering the following Zoom IAAO workshops and courses for 2022:

•	September 12-15	IAAO 101 Fundamentals of Real Property Appraisal Instructor: Kara Endicott
•	October 3 & 4	IAAO 155 Depreciation Analysis Workshop
		Instructor: David Cornell
•	Week of Sept. 19-23	IAAO 171 IAAO Standards of Professional Practice & Ethics Workshop Instructor: TBD
•	October 17-21	IAAO 300 Fundamentals of Mass Appraisal Instructor: David Cornell

IAAO 452 Fundamentals of Assessment Ratio Studies Workshop

Instructor: David Cornell

VALA's website link to additional training info: https://valavt.org/education/training/
Link to VALA's registration form (also found on the training page link above):
https://valavt.org/wp-content/uploads/sites/33/2022/01/VALA-Education-Registration-2022u.pdf

KnowledgeWave

October 24-26

KnowledgeWave continues to bring Microsoft Office and professional development webinars to municipalities each month as part of the <u>KnowledgeWave Learning Site</u> training package. These webinars are free for all KnowledgeWave members. July's live webinars, along with registration links, can be found in the **News You Can Use Section** of this Newsletter.

If you have yet to enroll in this educational platform provided by PVR or if you wish to enroll additional town officials please send their first name, last name, town, and their unique email address to support@knowledgewave.com, they will be added to the learning site. A town may enroll up to ten (10) individual emails for town officials.

NEMRC

NEMRC's webinar recordings from both their 2021 and 2022 offerings can be found at https://www.nemrc.com/support/webinars/. These webinars are also made available to current municipal assessment officials at no charge through the town's NEMRC Annual Support Agreement.

On-Demand Webinars & Training materials

Recordings of our webinars, as well as course materials from our past classes, are available at https://tax.vermont.gov/municipal-officials/certification-education-programs/materials. Please keep in mind that these recordings are meant for reference only – ** actual event attendance is required for VPA certification.

•	Equalization & Sales Validation Training		February 9, 2022
•	Current Use Training	Session 1	February 16, 2022
	Current Use Training	Session 2	February 17, 2022
•	New & Seasoned Lister Training	Session 1	March 16, 2022
	New & Seasoned Lister Training	Session 2	March 18, 2022
	New & Seasoned Lister Training	Session 3	March 23, 2022
	New & Seasoned Lister Training	Session 4	March 25, 2022
•	Reappraisal Training		May 10,2022

Prior year trainings:

•	Vermont Statutes & Real Estate Law Training**	July 14 / 15, 2021
•	Land Schedule Training**	May 19 / 26, 2021
•	Grand List Cleanup	April 28, 2021
•	Deed Reading & Real Estate Exemptions	April 21, 2021

VTPIE

On-Demand Webinars for the new VT Property Exchange (VTPIE) can be found at https://tax.vermont.gov/municipal-officials/vtpie/support

- Geographic Information System (GIS) Portal Training
- VTPIE Training I Municipal Info & Sales Validation
- Axiomatic Update Webinar

February 23, 2022 January 20, 2022 July 13, 2021

Grant Funding/ Reimbursement for Travel

PVR classes continue to be of no charge to listers. PVR sponsorship of select NEMRC webinars and VALA hosted IAAO classes also continues. However, please be aware the VALA <u>registration fees</u> for these IAAO courses is not reimbursable through the PVR grant. Grant money is available for **pre-approved** mileage and lodging expenses (distances apply). A fillable pdf, grant application can be found at https://tax.vermont.gov/content/state-vermont-grant-agreement You will need to download and save the application to your computer, close the web version, and reopen the file on your computer.

Additionally, if municipal listers and assessors are independently taking non-PVR sponsored, assessment related courses, including those taken online, these course fees **may** be reimbursed through the grant application process. This grant funding **may** also apply to related travel expenses to assessment trainings (including mileage above 50 miles one way and lodging for multiple day classes). Applications for grants **must be preapproved prior to attending the training.** To apply, follow the Course Funding link below. If you need assistance with this process, please contact (802) 828-6887. More information about course funding and our grant program is available at https://tax.vermont.gov/municipal-officials/certification-education-programs/tuition-information

A *Grant Education Funding for Listers and Assessors (Municipal Reimbursement)* Fact Sheet is also available at https://tax.vermont.gov/sites/tax/files/documents/FS-1184.pdf.

District Advisor & CU Specialist Contact Information

District Advisors & their territories interactive map

District Advisors

Barb Schlesinger	(802)	Deanna Robitaille	(802)
barbara.schlesinger@vermont.gov	369-9081	deanna.robitaille@vermont.gov	323-3411
Benton Mitchell	(802)	Jen Myers	(802)
benton.mitchell@vermont.gov	233-4255	jennifer.myers@vermont.gov	522-0199
Christie Wright	(802)	Teri Gildersleeve	(802)
christie.wright@vermont.gov	855-3897	teri.gildersleeve@vermont.gov	855-3917
Cy Bailey	(802)	Theresa Gile	(802)
cy.bailey@vermont.gov	233-3841	theresa.gile@vermont.gov	522-7425
Nancy Anderson / Edu Coord (PT)	(802)	Nahoami Shannon / PVR Assist	(802)
nancy.anderson@vermont.gov	279-9938	nahoami.shannon@vermont.gov	595-3402

Current Use Specialists

carrent ose specialists				
Addison - Derby	Patrick Dakin	patrick.dakin@vermont.gov	(802) 828-6633	
Dorset - Middlebury	Isaac Bissell	isaac.bissell@vermont.gov	(802) 828-6637	
Middlesex - Shoreham	Maria Steyaart	Maria.steyaart@vermont.gov	(802) 828-6636	
Shrewsbury - Worcester	Nick Zimny-Shea	nicholas.zimny-shea@vermont.gov	(802) 828-6608	

Help Desks

PVR GENERAL HELP LINE (802) 828-5860 CURRENT USE (802) 828-5860

Please leave a message for your District Advisor at their number. However, if you need immediate assistance and are unable to wait for a return call please call (802) 828-5860 and ask to speak to a district advisor that is available.

AXIOMATIC SUPPORT

https://support.axiomnh.com/support/home support@axiomnh.com (603) 413-4978 EXT 0

Online Resources

Lister & Municipal Basics

Municipal resources	Open Meeting Law – VLCT	Tax Bill tools	
Forms & publications Municipal Law Basics		Property Tax Credit Confidentiality	
<u>IPTMS Project</u>	Public Records - Sec of State	VT Property Assessor Certification	
NEMRC GL Support	Public Records - VLCT FAQ	State Sponsored Training	

Property Assessment - Grand Lists

<u>Listers and Assessors</u>	<u>Lister Guide</u>	Assessment Toolbox	
<u>Lister and/or Assessor Options</u>	<u>Lister Responsibilities</u>	Approved Appraisers	
<u>eCuse</u>	Assessing CU Property	CU Withdrawal - FMV	
Property Ownership & Deeds	Solar plants - valuing w/ PV Value	Conservation Easements	
Reappraisals		Homestead Declarations	
Grand List Lodging Checklist	E&O - Value Change	<u>E&O- Homestead Status Change</u>	

Exemptions

<u>Exemptions</u>	Public, Pious & Charitable PVR-317	32 VSA 3802 – Statutory Exemptions	
Valuation of Tax-Exempt	Insurance Value Reporting form	32 VSA 3832 – Restricted	
<u>Properties</u>	CR-001 for Exempt Properties	Exemptions	
<u>Veterans Exemption</u>	Subsidized Housing	Covenant Restricted	

Appeals

Grievance Letter Template		Sec of State Tax Appeal Handbook	VLCT Property Tax Appeals	
	Appeals to Director Guide	Guide to Best Practices	<u>List Value Adjustment Request</u>	

VCGI Mapping

Vermont Parcel Program Overview	Parcel Program Frequently Asked Questions
<u>Vermont Parcel Viewer</u>	Parcel Program Town Data Status
<u>Vermont Parcel Program GIS Data</u>	Example Uses of Parcel Program GIS Data
<u>Vermont Land Survey Library</u>	Digital Parcel Mapping Guidelines and Contract Guidance
For Map Vendors: Guidance in working with VCGI	For Mappers: How to submit municipal parcel data updates